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May 9, 2011

Docket Coordinator, Headquarters
U.S. Environmental Protection Agency
CERCLA Docket Office
(Mail Code 5305T)
1200 Pennsylvania Avenue, NW
Washington, DC 20460

Re: National Priorities List, Proposed Rule 54
Docket No. EPA-HQ-SFUND-2011-0074

Dear Sir or Madam:

On behalf of IMC Eastern Corporation f/k/a IMC Magnetics Corp ("IMC"), 2632 Realty Development Corp. ("2632 Realty"), and Barouh Eaton Allen Corporation ("BEAC"), we submit the following comments regarding the proposed listing of the New Cassel/Hicksville Ground Water Contamination Site ("New Cassel/Hicksville Site" or the "Site") on the National Priorities List dated March 10, 2011.

IMC is a former Lessee of a facility located at 570 Main Street, Westbury, New York. That facility is located within an area known as the New Cassel Industrial Area ("NCIA"). The former IMC facility is not located within the proposed New Cassel/Hicksville Site. Rather it is to the north of the proposed Site, to the west of the Wantagh Parkway.

2632 Realty is the former owner of property located at 299 Main Street, Westbury, NY. 2632 Realty owned the property from August 1994 to November 1996 and from November 1998 to January 2006. 2632 Realty never conducted any operations at 299 Main Street.

BEAC is the owner of property at 118-130 Swalm Street.

IMC, 2632 Realty and BEAC join with the other NCIA parties who are submitting comments to the proposed listing. The background and procedural history are incorporated by reference. As indicated in the joint comment, the data and analysis conducted by the New York State Department of Environmental Conservation ("NYSDEC") regarding the NCIA identifies three groundwater plumes, Eastern, Central and Western migrating to the southwest, consistent with the

groundwater flow direction. IMC, 2632 Realty and BEAC submit this additional comment with respect to the so-called Western Plume.

According to NYSDEC, the Western Plume is separate from and flows parallel to the Central and Eastern Plumes. See Record of Decision (ROD) 203, figures 4-11. In January 2010, Chittibabu Vasudevan, then Director of the Remedial Bureau for the Division of Environmental Remediation for NYSDEC who had been responsible for oversight and management of contaminated sites within the NCIA, submitted a declaration to the United States District Court for the Eastern District of New York in State of New York v. Next Millennium concluding that "a third contaminant plume identified as the Western Plume runs parallel to the Central and Eastern Plumes." Vasudevan Declaration, p. 3.

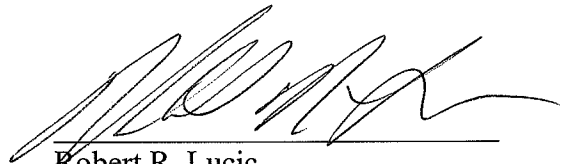
Indeed, according to Dr. Vasudevan, the Western Plume does not impact the Bowling Green Estates Water District ("BGEWD"). In his January 2010 Declaration, he stated "it is unlikely that BGEWD supply wells 1 and 2 were impacted by the Western Plume." Id. P. 4. This is consistent with the groundwater flow direction and the limited spatial and vertical extent of the Western Plume as identified in the 2003 Rod.

The 2003 ROD concludes that the Western Plume is shallow and has only affected the upper portions of the aquifer. ROD, p. 18. The downgradient extent of the Western Plume was limited even before source remediation actions were undertaken at the Western Plume properties identified by NYSDEC; DEC determined that source remediation was not necessary at 118-130 Swalm Street. The maximum PCE concentration detected in the downgradient Western Plume was 1 ug/L; TCE was not detected; and the maximum total VOC concentration detected was 3 ug/L (see ROD; table 2). None of these concentrations exceed the State's Cleanup Goals (SCGs) for groundwater.

The remedial actions at the individual sites and the natural flushing of the aquifer have substantially reduced the extent of the Western Plume. The current extent of PCE in the Western Plume based on data collected between 2008 and 2010 shows the current extent of the total chlorinated volatile organic compound plume. The Western Plume attenuates to concentrations below the State's Cleanup Goals (SCGs) for groundwater before reaching the boundary of the proposed New Cassell/Hicksville Site.

Accordingly, in the event the proposed New Cassel/Hicksville Site is listed on the NPL, parties in the Western Plume of the NCIA generally, and IMC, 2632 Realty and BEAC specifically, should not be considered as potentially responsible parties to the proposed Site and should not participate in the study costs or remediation contemplated for the proposed Site.

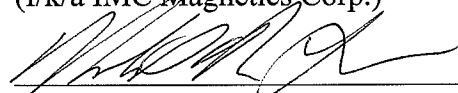
Very truly yours,



Robert R. Lucic
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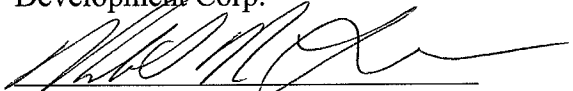
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